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# Missouri Department of Revenue

## Required Supplementary Information Budgetary Comparison Schedules



The Budgetary Comparison Schedules provide original and final appropriations and a comparison to actual expenditures for the General Fund and other major funds. Also included is a reconciliation from budget basis to Generally Accepted Accounting Principles (GAAP) basis.

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Unaudited

**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**GENERAL FUND**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)										
	2004					2003				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>Division of Administration</b>										
Personal Service	\$ 3,131	3,470	94	3,338	38	3,288	3,288	96	3,191	1
Expense and Equipment	2,870	2,909	9	2,891	9	3,604	3,604	503	3,077	24
<b>Total</b>	<b>\$ 6,001</b>	<b>6,379</b>	<b>103</b>	<b>6,229</b>	<b>47</b>	<b>6,892</b>	<b>6,892</b>	<b>599</b>	<b>6,268</b>	<b>25</b>
<b>Division of Motor Vehicle and Drivers Licensing</b>										
Personal Service	\$ 150	150	4	146	0	162	162	34	127	1
Expense and Equipment	14	14	0	14	0	16	16	1	13	2
<b>Branch Offices</b>										
Personal Service						44	44	3	41	0
Expense and Equipment						5	5	1	3	1
<b>Total</b>	<b>\$ 164</b>	<b>164</b>	<b>4</b>	<b>160</b>	<b>0</b>	<b>227</b>	<b>227</b>	<b>39</b>	<b>184</b>	<b>4</b>
<b>Division of Taxation and Collection</b>										
Personal Service	\$ 24,944	23,423	748	22,089	586	24,371	24,371	2,209	21,976	186
Expense and Equipment	6,531	7,674	196	7,288	190	5,827	5,827	523	5,057	247
Fees to Counties & Collection Agency Fees	2,728 E	2,728 E		2,580	148	2,728 E	2,728 E	353	2,292	83
Payment of Fees to Counties for Liens	200	200		173	27	200	200	28	172	0
Payment of Dues to the										
Multistate Tax Commission	163	163		162	1	175	175	18	157	0
Contingency Payments	1,915	1,915		1,915	0					
Contract Auditors	400	400			400					
Tax Data Matching	7,600	7,600	7,600		0					
<b>Total</b>	<b>\$ 44,481</b>	<b>44,103</b>	<b>8,544</b>	<b>34,207</b>	<b>1,352</b>	<b>33,301</b>	<b>33,301</b>	<b>3,131</b>	<b>29,654</b>	<b>516</b>
Refunds for Overpayment of Tax	\$ 1,201,800 E	1,201,800 E	85,600	1,075,035	41,165	1,110,600 E	1,160,400 E		1,160,194	206
Article X Distributions						5,950	5,950		5,950	0
County Stock Insurance Tax						150 E	150 E		150	0
<b>General Fund Total</b>	<b>\$ 1,252,446</b>	<b>1,252,446</b>	<b>94,251</b>	<b>1,115,631</b>	<b>42,564</b>	<b>1,157,120</b>	<b>1,206,920</b>	<b>3,769</b>	<b>1,202,400</b>	<b>751</b>

Appropriations designated with an "E" represent open-ended appropriations.

Unaudited

**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL**  
**MOTOR FUEL TAX FUND AND**  
**SCHOOL DISTRICT TRUST FUND**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)										
	2004					2003				
	<u>Original Appropriation</u>	<u>Final Appropriation</u>	<u>Governor's Reserve</u>	<u>Actual Expenditure</u>	<u>Lapsed Balances</u>	<u>Original Appropriation</u>	<u>Final Appropriation</u>	<u>Governor's Reserve</u>	<u>Actual Expenditure</u>	<u>Lapsed Balances</u>
<b>MOTOR FUEL TAX FUND</b>										
Refunds for Aviation Trust Fund	\$ 158 E	158 E		53	105	16 E	76 E		58	18
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	188,500 E		188,472	28	188,000 E	188,000 E		181,562	6,438
<b>Motor Fuel Tax Fund Total</b>	<b>\$ 188,158</b>	<b>188,658</b>	<b>0</b>	<b>188,525</b>	<b>133</b>	<b>188,016</b>	<b>188,076</b>	<b>0</b>	<b>181,620</b>	<b>6,456</b>
<b>SCHOOL DISTRICT TRUST FUND</b>										
No appropriations budgeted to the Department of Revenue	\$									
<b>School District Trust Fund Total</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Appropriations designated with an "E" represent open-ended appropriations.

**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL**  
**STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)

	2004					2003				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND</b>										
<b>Division of Administration</b>										
Personal Service	\$ 4,623	4,871	139	4,673	59	5,113	5,113	68	4,804	241
Expense and Equipment	6,432	6,357	193	4,144	2,020	5,927	5,927	133	5,482	312
<b>Total</b>	<b>\$ 11,055</b>	<b>11,228</b>	<b>332</b>	<b>8,817</b>	<b>2,079</b>	<b>11,040</b>	<b>11,040</b>	<b>201</b>	<b>10,286</b>	<b>553</b>
<b>Division of Motor Vehicle and Drivers Licensing</b>										
Personal Service	\$ 18,857	17,945	566	17,355	24	13,162	13,162	639	12,523	0
Expense and Equipment	13,522	14,547	406	14,134	7	13,364	13,364	434	12,922	8
Commercial Drivers License										
Information System Fees	275	275	8	267	0	275	275		253	22
Problem Driver Point System	60	60	2	58	0	181	181		86	95
<b>Branch Offices</b>										
Personal Service						4,616	4,616		4,609	7
Expense and Equipment						607	607		606	1
<b>Total</b>	<b>\$ 32,714</b>	<b>32,827</b>	<b>982</b>	<b>31,814</b>	<b>31</b>	<b>32,205</b>	<b>32,205</b>	<b>1,073</b>	<b>30,999</b>	<b>133</b>
<b>Division of Taxation and Collection</b>										
Personal Service	\$ 2,463	2,451	74	2,202	175	2,147	2,147	64	1,941	142
Expense and Equipment	605	330	18	291	21	718	718	22	362	334
Contingency Payments	550	550	550		0					
<b>Total</b>	<b>\$ 3,618</b>	<b>3,331</b>	<b>642</b>	<b>2,493</b>	<b>196</b>	<b>2,865</b>	<b>2,865</b>	<b>86</b>	<b>2,303</b>	<b>476</b>
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	\$ 1,148 E	1,648 E	34	1,493	121	2,148 E	1,448 E		1,264	184
Refunds of Motor Fuel Tax	19,219 E	19,219 E	577	9,612	9,030	44,219 E	19,219 E		9,622	9,597
<b>State Highways and Transportation Department Fund Total</b>	<b>\$ 67,754</b>	<b>68,253</b>	<b>2,567</b>	<b>54,229</b>	<b>11,457</b>	<b>92,477</b>	<b>66,777</b>	<b>1,360</b>	<b>54,474</b>	<b>10,943</b>

Appropriations designated with an "E" represent open-ended appropriations.

Unaudited

**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**AGENCY FUND**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

		(in thousands of dollars)									
		2004					2003				
		Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>Debt Offset Escrow</b>											
Debt Offset Refunds	\$	250 E	305		288	17	250 E	277		277	0
<b>Total</b>	\$	<u>250</u>	<u>305</u>	<u>0</u>	<u>288</u>	<u>17</u>	<u>250</u>	<u>277</u>	<u>0</u>	<u>277</u>	<u>0</u>

Appropriations designated with an "E" represent open-ended appropriations.

Sections 143.782 through 143.788, RSMo, allows the Department of Revenue (department) to offset individual income tax refunds to satisfy any debt in excess of \$25 if requested by any state or federal agency. The department places offset monies in the Debt Offset Escrow Fund to allow the taxpayer to contest the offset within 30 days of receipt of notice. If the debtor fails to contest the offset or there is a ruling in favor of the state or federal agency, the appropriate agency transfers funds from the escrow account to the applicable fund(s). The department's Debt Offset Refund appropriation and expenditures represent offsets applied to motor vehicle and driver license bad debts.

**DEPARTMENT OF REVENUE**  
**SCHEDULE OF RECONCILIATION OF BUDGET TO GAAP**  
**GENERAL FUND, MOTOR FUEL TAX FUND, SCHOOL DISTRICT TRUST FUND, AND**  
**STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND**  
**FOR YEAR ENDED JUNE 30, 2004**

	(in thousands of dollars)			
	General Fund	Motor Fuel Tax Fund	School District Trust Fund	State Highways and Transportation Department Fund
<b>Sources/Inflows of Resources</b>				
Appropriations from the Schedules of Appropriations and Expenditures	\$ 50,646	188,500		47,386
Fiscal Year 2004 Cash Collections	7,184,460	735,559	691,463	161,636
<b>Differences - Budget to GAAP</b>				
Add (Deduct) net change in:				
Receivables	70,670	15,213	(4,243)	435
Deduct:				
Deferred Revenues and Related Allowances	603,715	138	35,941	
Refunds	1,067,171	9,612		1,546
Fiscal Year 2004 Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	\$ <u>5,634,890</u>	<u>929,522</u>	<u>651,279</u>	<u>207,911</u>
<b>Uses/Outflows</b>				
Expenditures from the Schedules of Appropriations and Expenditures	\$ 40,596	188,472		43,124
<b>Differences - Budget to GAAP</b>				
Add (Deduct) net change in:				
Current Year Expenditures Paid from Subsequent Year's Appropriation	(207)	305		(365)
Fiscal Year 2004 Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	\$ <u>40,389</u>	<u>188,777</u>	<u>0</u>	<u>42,759</u>

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# Missouri Department of Revenue

## Nonmajor Governmental Funds and Combining Statements and Schedules

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

### CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.



**The Combining Statements and Schedules provide detail about the individual funds that are included in the Other Governmental Funds column on the basic governmental fund financial statements.**

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# **Nonmajor Special Revenue Fund Descriptions**

## **ANTITERRORISM FUND**

The Antiterrorism Fund, as authorized by Section 41.033 and 301.3123, RSMo, receives monetary donations from individuals conducting motor vehicle transactions. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

## **AVIATION TRUST FUND**

The Aviation Trust Fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

## **BLIND PENSION FUND**

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

## **BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND**

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Section 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Missouri Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

## **BOLL WEEVIL SUPPRESSION AND ERADICATION FUND**

The Boll Weevil Suppression and Eradication Fund, as authorized by Section 263.537, RSMo, receives a 1 percent collection fee from assessments levied on cotton growers by the Missouri Department of Agriculture. The Department of Agriculture uses these funds to administer the Boll Weevil Suppression and Eradication Program.



**CHILD SUPPORT ENFORCEMENT FUND**

The Child Support Enforcement Fund, as authorized by Section 208.170, RSMo, receives moneys collected pursuant to Section 454.405 and 454.420, RSMo. The fund consists of moneys from various sources including moneys collected from individuals with child support obligations on behalf of recipients.

**CHILDREN'S TRUST FUND**

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals conducting motor vehicle transactions, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 210.174, RSMo.

**CONSERVATION COMMISSION FUND**

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives one-eighth of 1 percent of sales/use tax collections.

**CRIME VICTIMS' COMPENSATION FUND**

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives 50 percent or 75 percent of the remaining money from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance after the department deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the money exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 75 percent if the balance of the money is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund also receives 100 percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

- A. Sixty-eight dollars for the conviction of a Class A or B felony;
- B. Forty-six dollars for the conviction of a Class C or D felony; and
- C. Ten dollars for the conviction of various misdemeanors.

**CRIMINAL RECORD SYSTEM FUND**

The Criminal Record System Fund, as authorized by Section 43.530, RSMo, receives fees the Missouri Department of Revenue collects on behalf of the state highway patrol's central repository. These fees are for criminal records checks and fingerprint searches.

**DEPARTMENT OF REVENUE FEDERAL FUND**

The Division of Motor Vehicle and Drivers Licensing, the Criminal Investigation Bureau, and the General Counsel's Office entered into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various drivers licensing programs and highway use tax compliance. All Missouri Department of Revenue (department) appropriations pertaining to grant expenditures are charged to this fund. Consequently, the department transmits all reimbursement receipts to this fund.

**DIVISION OF AGING-ELDERLY  
HOME DELIVERED MEALS TRUST FUND**

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 660.078, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund.

**DOMESTIC RELATIONS RESOLUTION FUND**

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives collections of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

**FAIR SHARE FUND**

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

**FEDERAL SURPLUS PROPERTY**

The Federal Surplus Property Fund, as authorized by Section 34.032, RSMo, receives proceeds from the Missouri Department of Revenue's (department) vendor for recycling the department's confidential records.

**GAMING COMMISSION FUND**

The Gaming Commission Fund, as authorized by Section 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Missouri Department of Revenue collects from gaming boats for each person embarking on an excursion gambling boat.

**GAMING PROCEEDS FOR EDUCATION FUND**

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 20 percent tax on the adjusted gross gaming receipts of gambling boats.

**HEAD INJURY FUND**

The Head Injury Fund, as authorized by Section 304.028, RSMo, receives a \$2 surcharge collected by court clerks in all criminal cases.

**HEALTH INITIATIVES FUND**

The Health Initiatives Fund, as authorized by Section 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes.

**INDEPENDENT LIVING CENTER FUND**

The Independent Living Center Fund, as authorized by Section 178.653 and 488.5332, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

**LOCAL RECORDS PRESERVATION FUND**

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

**MISSOURI CASA FUND**

The Missouri CASA Fund, as authorized by Section 488.636, RSMo, receives collections of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

**MISSOURI COMMUNITY COLLEGE  
JOB TRAINING PROGRAM FUND**

The Missouri Community College Job Training Program Fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement

with a junior college district to provide education and training for the creation of jobs. The Missouri Department of Economic Development must approve the project agreement.

#### **MISSOURI HOUSING TRUST FUND**

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives fees that county recorders of deeds charge for the recording of any instrument.

#### **MISSOURI OFFICE OF PROSECUTION SERVICES FUND**

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of a \$1 surcharge assessed in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs.

#### **MOTOR VEHICLE COMMISSION FUND**

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Missouri Department of Revenue collects from manufacturers, motor vehicle dealers, and boat dealers.

#### **MOTORCYCLE SAFETY TRUST FUND**

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs.

#### **ORGAN DONOR PROGRAM FUND**

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Missouri Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

#### **PARKS SALES TAX FUND**

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

**PETROLEUM INSPECTION FUND**

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel.

**PETROLEUM STORAGE TANK INSURANCE FUND**

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the Missouri Department of Revenue collects from owners and operators of underground and aboveground storage tanks. This fund supercedes the Underground Storage Tank Insurance Fund.

**SCHOOL BUILDING REVOLVING FUND**

The School Building Revolving Fund, as authorized by Section 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

**SERVICES TO VICTIMS FUND**

The Services to Victims Fund, as authorized by Section 595.100, RSMo, receives 50 percent or 25 percent of the remaining funds from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance after the Missouri Department of Revenue deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the funds exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 25 percent if the balance of the funds is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo.

**SOIL AND WATER SALES TAX FUND**

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

**SOLID WASTE MANAGEMENT FUND**

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees imposed on the purchase of tires.

**SPINAL CORD INJURY FUND**

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

**STATE FORENSIC LABORATORY FUND**

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives the \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund may receive a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives \$150 surcharges collected by court clerks. The surcharges are assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived or are to be paid by the state or when a criminal proceeding, or the defendant has been dismissed by the court.

**STATE HIGHWAYS AND  
TRANSPORTATION DEPARTMENT  
GRADE CROSSING SAFETY ACCOUNT FUND**

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. The state uses money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

**STATE LAND SURVEY PROGRAM FUND**

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument.

**STATE SCHOOL MONEY FUND**

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

**STATE TRANSPORTATION FUND**

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.

**STATEWIDE COURT AUTOMATION FUND**

The Statewide Court Automation Fund, as authorized by Section 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding. Also, this fund, as authorized by Section 488.5025 RSMo, receives fees that are assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time payment basis, including restitution, and juvenile monetary assessments.

**WORKERS' COMPENSATION FUND  
AND WORKERS' COMPENSATION  
SECOND INJURY FUND**

The Workers' Compensation Fund and Workers' Compensation Second Injury Funds, as authorized by Sections 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation second injury tax. The Missouri Department of Insurance determines when an abatement year occurs.

**WORLD WAR II MEMORIAL TRUST FUND**

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, receives monetary donations from drivers' license applicants. The Missouri Veterans' Commission uses money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.

# Capital Projects Fund Description

## STATE ROAD FUND

The State Road Fund, as authorized by Article IV, Section 39(b), of the Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel. The Missouri Department of Revenue does not receive appropriations from this fund.



Unaudited

**DEPARTMENT OF REVENUE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2004**

(continued on next page)

(in thousands of dollars)

	Aviation Trust	Blind Pension	Blindness Education	Child Support Enforcement	Children's Trust	Conservation Commission	Crime Victims' Comp.	Criminal Record System	Dept. of Revenue Federal	Domestic Relations Resolution
<b>ASSETS</b>										
Cash and Cash Equivalents	\$ 2		5		8	583		10		
Investments	8				1	174		1		
Interest Receivable										
Appropriations Receivable										
Accounts Receivable	35	140	4		117	10,670	405	10		20
Allowance for Doubtful Accounts						(3,451)				
Due from State Treasurer	4									
Postage Inventory										
Supply Inventory										
License Plate and Tab Inventory										
<b>Total Assets</b>	\$ 49	140	9	0	126	7,976	405	21	0	20
<b>LIABILITIES</b>										
Accounts Payable	\$									
Accrued Payroll				1					3	
Refunds Payable	5									
Bank Service Charges Payable										
Due to State Treasurer	44	140	9		126	4,976	405	21		20
Deferred Revenue						3,000				
<b>Total Liabilities</b>	\$ 49	140	9	1	126	7,976	405	21	3	20
<b>FUND BALANCE</b>										
Reserved for Encumbrances	\$									
Reserved for Inventory										
Unreserved				(1)					(3)	
<b>Total Fund Balance</b>	\$ 0	0	0	(1)	0	0	0	0	(3)	0
<b>Total Liabilities and Fund Balance</b>	\$ 49	140	9	0	126	7,976	405	21	0	20

This statement only includes funds with an asset and liability balance at June 30, 2004.

The funds that did not have a balance at June 30, 2004 are:

Antiterrorism  
Boll Weevil Suppression and Eradication  
Division of Aging-Elderly Home Delivered Meals Trust  
Federal Surplus Property

Gaming Commission  
Missouri Community College Job Training Program  
Worker's Compensation  
Worker's Compensation-Second Injury

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2004**

(continued from previous page)

(continued on next page)

(in thousands of dollars)

	Fair Share	Gaming Proceeds for Education	Head Injury	Health Initiatives	Independent Living Center	Local Records Preservation	Missouri CASA	Missouri Housing Trust	MO Office of Prosecution Services	Motor Vehicle Commission
<b>ASSETS</b>										
Cash and Cash Equivalents	\$	3								44
Investments										4
Interest Receivable										
Appropriations Receivable										
Accounts Receivable		1,035	58	2,015	33	174	7	484	30	48
Allowance for Doubtful Accounts										
Due from State Treasurer										
Postage Inventory										
Supply Inventory										
License Plate and Tab Inventory										432
<b>Total Assets</b>	\$	1,035	3	58	2,015	33	174	7	484	528
<b>LIABILITIES</b>										
Accounts Payable	\$									
Accrued Payroll										13
Refunds Payable										
Bank Service Charges Payable										
Due to State Treasurer		1,035	3	58	2,011	33	174	7	484	96
Deferred Revenue				4						
<b>Total Liabilities</b>	\$	1,035	3	58	2,015	33	174	7	484	109
<b>FUND BALANCE</b>										
Reserved for Encumbrances	\$									
Reserved for Inventory										432
Unreserved										(13)
<b>Total Fund Balance</b>	\$	0	0	0	0	0	0	0	0	419
<b>Total Liabilities and Fund Balance</b>	\$	1,035	3	58	2,015	33	174	7	484	528

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2004**

(continued from previous page)

(continued on next page)

(in thousands of dollars)

	Motorcycle Safety	Organ Donor Program	Parks Sales Tax	Petroleum Inspection	Petroleum Storage Tank Ins	School Building Revolving	Services To Victims	Soil & Water Sales Tax	Solid Waste Mgmt	Spinal Cord Injury	
ASSETS											
Cash and Cash Equivalents	\$	6	233		1			233			
Investments		1	69	27	256			69			
Interest Receivable											
Appropriations Receivable											
Accounts Receivable	29	6	4,037	375	3,508	168	125	4,037	1,032	61	
Allowance for Doubtful Accounts			(1,202)					(1,202)			
Due from State Treasurer											
Postage Inventory											
Supply Inventory											
License Plate and Tab Inventory											
Total Assets	\$	29	13	3,137	402	3,765	168	125	3,137	1,032	61
LIABILITIES											
Accounts Payable	\$										
Accrued Payroll											
Refunds Payable											
Bank Service Charges Payable											
Due to State Treasurer	29	13	1,990	402	3,761	168	125	1,990	1	61	
Deferred Revenue			1,147		4			1,147	1,031		
Total Liabilities	\$	29	13	3,137	402	3,765	168	125	3,137	1,032	61
FUND BALANCE											
Reserved for Encumbrances	\$										
Reserved for Inventory											
Unreserved											
Total Fund Balance	\$	0	0	0	0	0	0	0	0	0	
Total Liabilities and Fund Balance	\$	29	13	3,137	402	3,765	168	125	3,137	1,032	61

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2004**

(continued from previous page)

(in thousands of dollars)

		State Hwys. and Transp. Dept. Grade Laboratory	State Land Survey Crossing Program	State Road Fund	State School Money	State Transp.	Statewide Court Automation	World War II Memorial Trust	TOTAL	
									2004	2003
ASSETS										
Cash and Cash Equivalents	\$		52	8,635		67		1	9,883	9,418
Investments			5	799		6			1,420	845
Interest Receivable				1					1	0
Appropriations Receivable									0	1
Accounts Receivable		191	56	174	55,114	2,329	690	390	1	87,608
Allowance for Doubtful Accounts				(13,446)		(182)			(19,483)	(3,808)
Due from State Treasurer									4	4
Postage Inventory									0	0
Supply Inventory									0	0
License Plate and Tab Inventory									432	0
Total Assets	\$	191	113	174	51,103	2,329	581	390	2	79,865
LIABILITIES										
Accounts Payable	\$								0	62
Accrued Payroll									17	5
Refunds Payable									5	4
Bank Service Charges Payable				1					1	1
Due to State Treasurer		191	113	174	24,078	2,329	216	390	2	45,705
Deferred Revenue					27,024		365		33,722	43,745
Total Liabilities	\$	191	113	174	51,103	2,329	581	390	2	79,450
FUND BALANCE										
Reserved for Encumbrances	\$								0	0
Reserved for Inventory									432	0
Unreserved									(17)	(68)
Total Fund Balance	\$	0	0	0	0	0	0	0	415	(68)
Total Liabilities and Fund Balance	\$	191	113	174	51,103	2,329	581	390	2	79,865

**DEPARTMENT OF REVENUE**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(continued on next page)

(in thousands of dollars)

	Antiterrorism	Aviation Trust	Blind Pension	Blindness Education	Boll Weevil Supp. & Eradication	Child Support Enforcement	Children's Trust	Conserv. Comm.	Crime Victims' Comp.	Criminal Record System	Dept. of Revenue Federal	Div. of Aging
<b>REVENUES</b>												
Appropriations	\$					2,398		549			8,049	22
Corporate Income Tax												
Individual Income Tax												
Licenses, Permits, and Fees							962					
Motor Fuel Tax		361										
Sales and Use Tax		2,230						86,713				
Other Revenues	1		22,736	87	49		178	2	7,085	243	5,577	
<b>Total</b>	\$ 1	2,591	22,736	87	49	2,398	1,140	87,264	7,085	243	13,626	22
Provision for Transmittal to State Treasurer	\$ 1	2,591	22,736	87	49		1,140	86,716	7,085	243	5,577	
<b>Net Revenues</b>	\$ 0	0	0	0	0	2,398	0	548	0	0	8,049	22
<b>EXPENDITURES</b>												
Personal Service	\$					21		464			122	4
Expense and Equipment						2,378		82			5,592	11
<b>Total Expenditures</b>	\$ 0	0	0	0	0	2,399	0	546	0	0	5,714	15
Excess of Revenues Over (Under)												
Expenditures Before Lapsed Balances	0	0	0	0	0	(1)	0	2	0	0	2,335	7
Lapsed Balances								2			2,277	7
Excess of Revenues Over (Under) Expenditures	\$ 0	0	0	0	0	(1)	0	0	0	0	58	0
Net change in Unreserved Fund Balance	\$ 0	0	0	0	0	(1)	0	0	0	0	58	0
Fund Balance Unreserved -July 1, 2003											(61)	
<b>Fund Balance Unreserved -June 30, 2004</b>	\$ 0	0	0	0	0	(1)	0	0	0	0	(3)	0

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**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENTAL FUNDS  
FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

[illegible]



**DEPARTMENT OF REVENUE**  
**COMBINED SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**BUDGETED NONMAJOR GOVERNMENTAL FUNDS**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)										
2004					2003					
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>Division of Administration</b>										
Personal Service	\$ 71	82		82	0	70	70		69	1
Expense and Equipment	<u>117</u>	<u>117</u>		<u>62</u>	<u>55</u>	<u>115</u>	<u>115</u>		<u>20</u>	<u>95</u>
<b>Total</b>	<u>\$ 188</u>	<u>199</u>	<u>0</u>	<u>144</u>	<u>55</u>	<u>185</u>	<u>185</u>	<u>0</u>	<u>89</u>	<u>96</u>
<b>Division of Motor Vehicle and Drivers Licensing</b>										
Personal Service	\$ 961	854		226	628	943	943		254	689
Expense and Equipment	<u>3,078</u>	<u>3,174</u>		<u>1,585</u>	<u>1,589</u>	<u>3,033</u>	<u>3,033</u>		<u>1,133</u>	<u>1,900</u>
<b>Total</b>	<u>\$ 4,039</u>	<u>4,028</u>	<u>0</u>	<u>1,811</u>	<u>2,217</u>	<u>3,976</u>	<u>3,976</u>	<u>0</u>	<u>1,387</u>	<u>2,589</u>
<b>Division of Taxation and Collection</b>										
Personal Service	\$ 633	633	1	618	14	532	532	1	519	12
Expense and Equipment	6,959	6,959		6,956	3	84	84		83	1
Contingency Payments	<u>35</u>	<u>35</u>		<u>35</u>	<u>0</u>					
<b>Total</b>	<u>\$ 7,627</u>	<u>7,627</u>	<u>1</u>	<u>7,609</u>	<u>17</u>	<u>616</u>	<u>616</u>	<u>1</u>	<u>602</u>	<u>13</u>
Refunds of Tobacco and Cigarette Tax	\$ 363	363	3	150	210	62	72	1	40	31
Refunds of Taxes and Fees Credited to Federal and Other Funds	405	405		6	399	75	281		231	50
Refunds of Fees Credited to Motor Vehicle Commission Fund	12	12		1	11	12	16		6	10
Refunds-Overpayment and Errors of the Workers' Compensation Fund	1,670	1,670		668	1,002	1,670	1,670		340	1,330
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	249	249		10	239	499	505		505	0
<b>All Other Budgeted Governmental Funds Total</b>	<u>\$ 14,553</u>	<u>14,553</u>	<u>4</u>	<u>10,399</u>	<u>4,150</u>	<u>7,095</u>	<u>7,321</u>	<u>2</u>	<u>3,200</u>	<u>4,119</u>

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**BUDGETED NONMAJOR GOVERNMENTAL FUNDS**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)

	2004					2003				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>CHILD ENFORCEMENT COLLECTIONS FUND</b>										
<b>Division of Taxation and Collection</b>										
Personal Service	\$ 21	21		21	0					
Expense and Equipment	2,377	2,377		2,377	0					
<b>Child Enforcement Collections Fund Total</b>	<b>\$ 2,398</b>	<b>2,398</b>	<b>0</b>	<b>2,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONSERVATION COMMISSION FUND</b>										
<b>Division of Administration</b>										
Expense and Equipment	\$ 1	1		1	0					
<b>Total</b>	<b>\$ 1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Division of Taxation and Collection</b>										
Personal Service	\$ 464	464		464	0	434	434		434	0
Expense and Equipment	49	49		46	3	72	72		71	1
Contingency Payments	35	35		35	0					
<b>Total</b>	<b>\$ 548</b>	<b>548</b>	<b>0</b>	<b>545</b>	<b>3</b>	<b>506</b>	<b>506</b>	<b>0</b>	<b>505</b>	<b>1</b>
<b>Conservation Commission Fund Total</b>	<b>\$ 549</b>	<b>549</b>	<b>0</b>	<b>546</b>	<b>3</b>	<b>506</b>	<b>506</b>	<b>0</b>	<b>505</b>	<b>1</b>
<b>DEPARTMENT OF REVENUE FEDERAL FUND</b>										
<b>Division of Administration</b>										
Expense and Equipment	\$ 70	70		15	55	70	70		16	54
<b>Total</b>	<b>\$ 70</b>	<b>70</b>	<b>0</b>	<b>15</b>	<b>55</b>	<b>70</b>	<b>70</b>	<b>0</b>	<b>16</b>	<b>54</b>
<b>Division of Motor Vehicle and Drivers Licensing</b>										
Personal Service	\$ 707	707		80	627	707	707		18	689
Expense and Equipment	2,702	2,702		1,113	1,589	2,702	2,702		802	1,900
<b>Total</b>	<b>\$ 3,409</b>	<b>3,409</b>	<b>0</b>	<b>1,193</b>	<b>2,216</b>	<b>3,409</b>	<b>3,409</b>	<b>0</b>	<b>820</b>	<b>2,589</b>
<b>Division of Taxation and Collection</b>										
Personal Service	\$ 44	44		39	5					
Expense and Equipment	4,525	4,525		4,525	0					
<b>Total</b>	<b>\$ 4,569</b>	<b>4,569</b>	<b>0</b>	<b>4,564</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Department of Revenue Federal Fund Total</b>	<b>\$ 8,048</b>	<b>8,048</b>	<b>0</b>	<b>5,772</b>	<b>2,276</b>	<b>3,479</b>	<b>3,479</b>	<b>0</b>	<b>836</b>	<b>2,643</b>
<b>DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND</b>										
<b>Division of Administration</b>										
Expense and Equipment	\$ 11	11		11	0	11	11			11
<b>Total</b>	<b>\$ 11</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>

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**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**BUDGETED NONMAJOR GOVERNMENTAL FUNDS**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)

(continued from previous page)

**DIVISION OF AGING-ELDERLY HOME**  
**DELIVERED MEALS TRUST FUND (cont.)**

	2004					2003				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Division of Taxation and Collection										
Personal Service	\$ 11	11		3	8	11	11			11
<b>Total</b>	\$ 11	11	0	3	8	11	11	0	0	11
Division of Aging-Elderly Home										
Delivered Meals Trust Fund Total	\$ 22	22	0	14	8	22	22	0	0	22

**FAIR SHARE FUND**

Refunds of Tobacco and Cigarette Tax	\$ 85 E	85 E		33	52	3 E	9 E		9	0
<b>Fair Share Fund Total</b>	\$ 85	85	0	33	52	3	9	0	9	0

**FEDERAL AND OTHER FUNDS**

Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 405 E	405 E		6	399	75 E	281 E		231	50
<b>Federal and Other Funds Total</b>	\$ 405	405	0	6	399	75	281	0	231	50

**HEALTH INITIATIVES FUND**

Division of Administration										
Expense and Equipment	\$ 5	5		5	0	4	4		4	0
<b>Total</b>	\$ 5	5	0	5	0	4	4	0	4	0
Division of Taxation and Collection										
Personal Service	\$ 42	42	1	41	0	40	40	1	38	1
Expense and Equipment	4	4		4	0	6	6		6	0
<b>Total</b>	\$ 46	46	1	45	0	46	46	1	44	1
Refunds of Tobacco and Cigarette Tax	\$ 86 E	86 E	3	41	42	42 E	42 E	1	10	31
<b>Health Initiatives Fund Total</b>	\$ 137	137	4	91	42	92	92	2	58	32

**MOTOR VEHICLE COMMISSION FUND**

Division of Administration										
Personal Service	\$ 71	82		82	0	70	70		69	1
Expense and Equipment	30	30		30	0	30	30			30
<b>Total</b>	\$ 101	112	0	112	0	100	100	0	69	31

Appropriations designated with an "E" represent open-ended appropriations.

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**BUDGETED NONMAJOR GOVERNMENTAL FUNDS**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)

(continued from previous page)

**MOTOR VEHICLE COMMISSION FUND (cont.)****Division of Motor Vehicle and Drivers Licensing**

Personal Service	\$	254	147		147	0	236	236		236	0
Expense and Equipment		<u>376</u>	<u>472</u>		<u>472</u>	<u>0</u>	<u>331</u>	<u>331</u>		<u>331</u>	<u>0</u>
<b>Total</b>	\$	<u>630</u>	<u>619</u>	<u>0</u>	<u>619</u>	<u>0</u>	<u>567</u>	<u>567</u>	<u>0</u>	<u>567</u>	<u>0</u>

Refunds of Fees Credited to Motor  
Vehicle Commission Fund

\$	12 E	12 E		1	11	12 E	16 E		6	10
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**Motor Vehicle Commission Fund Total**

\$	<u>743</u>	<u>743</u>	<u>0</u>	<u>732</u>	<u>11</u>	<u>679</u>	<u>683</u>	<u>0</u>	<u>642</u>	<u>41</u>
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**PETROLEUM INSPECTION FUND****Division of Taxation and Collection**

Personal Service	\$	28	28		28	0	26	26		26	0
Expense and Equipment		3	3		3	0	4	4		4	0

**Petroleum Inspection Fund Total**

\$	<u>31</u>	<u>31</u>	<u>0</u>	<u>31</u>	<u>0</u>	<u>30</u>	<u>30</u>	<u>0</u>	<u>30</u>	<u>0</u>
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**PETROLEUM STORAGE TANK  
INSURANCE FUND****Division of Taxation and Collection**

Personal Service	\$	23	23		22	1	21	21		21	0
Expense and Equipment		1	1		1	0	2	2		2	0

**Petroleum Storage Tank  
Insurance Fund Total**

\$	<u>24</u>	<u>24</u>	<u>0</u>	<u>23</u>	<u>1</u>	<u>23</u>	<u>23</u>	<u>0</u>	<u>23</u>	<u>0</u>
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**STATE SCHOOL MONEY FUND**

Refunds of Tobacco and Cigarette Tax

\$	192 E	192 E		75	117	17 E	21 E		21	0
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**State School Money Fund Total**

\$	<u>192</u>	<u>192</u>	<u>0</u>	<u>75</u>	<u>117</u>	<u>17</u>	<u>21</u>	<u>0</u>	<u>21</u>	<u>0</u>
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**WORKERS' COMPENSATION FUND**

Refunds - Overpayment and Errors of the  
Workers' Compensation Fund

\$	1,670 E	1,670 E		668	1,002	1,670 E	1,670 E		340	1,330
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Refunds - Overpayment and Errors of the  
Workers' Compensation-Second Injury Fund

	249 E	249 E		10	239	499 E	505 E		505	0
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**Workers' Compensation Fund Total**

\$	<u>1,919</u>	<u>1,919</u>	<u>0</u>	<u>678</u>	<u>1,241</u>	<u>2,169</u>	<u>2,175</u>	<u>0</u>	<u>845</u>	<u>1,330</u>
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**TOTAL BUDGETED NONMAJOR  
GOVERNMENTAL FUNDS**

\$	<u>14,553</u>	<u>14,553</u>	<u>4</u>	<u>10,399</u>	<u>4,150</u>	<u>7,095</u>	<u>7,321</u>	<u>2</u>	<u>3,200</u>	<u>4,119</u>
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Appropriations designated with an "E" represent open-ended appropriations.

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# Missouri Department of Revenue

## Agency Funds



The Agency Funds are used to account for assets held by the Missouri Department of Revenue as agent for other governments.

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# Agency Fund Descriptions

## BASE STATE REGISTRATION FUND

The Base State Registration Fund, as authorized by Section 622.095, RSMo, receives registration, administration, and license fees that are collected by the Missouri Department of Transportation (MoDOT) on behalf of other jurisdictions under the Base State Registration Plan. MoDOT directs the payment of the fees collected to the appropriate jurisdictions. The Missouri Department of Revenue exercises administrative control over the fund.

## CABARET SALES TAX FUND

The Cabaret Sales Tax Fund received escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The Missouri Department of Revenue began distributing the money, as directed by the court, to cities and counties in Fiscal Year 2002.

## CIGARETTE TAX FUND

The Cigarette Tax Fund, as authorized by Section 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money the Missouri Department of Revenue (department) collects for Jackson County and St. Louis County. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disburses the tax collections back to Jackson County and the political subdivision within St. Louis County.

## CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND

The Cigarette and Other Tobacco Products Bond Fund, as authorized by Section 149.035, RSMo, receives cash bonds that are posted by tobacco product wholesaler licensees. The Missouri Department of Revenue refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

## COUNTY PRIVATE CAR TAX TRUST FUND

The County Private Car Tax Trust Fund, as authorized by Section 137.1021, RSMo, receives taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. The distribution is based on each county's percentage of main track line to the aggregate total of the state.

**COUNTY STOCK INSURANCE FUND**

The County Stock Insurance Fund, as authorized by Section 148.330, RSMo, receives premium tax from domestic stock insurance companies and distributes the money to the State Treasurer, counties, and school districts.

**DEPARTMENT OF AGRICULTURE CHECK-OFF FUND**

The Missouri Department of Agriculture Check-Off Fund, as authorized by Section 275.350, RSMo, receives commodity merchandising program fees collected by the Missouri Department of Agriculture. At the direction of the Missouri Department of Agriculture, the Missouri Department of Revenue (department) distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The department exercises administrative control over the fund.

**FINANCIAL INSTITUTIONS TAX FUND**

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The Missouri Department of Revenue collects the tax and disburses it back to the counties.

**FUEL LOCAL DEPOSIT (FLOYD) FUND**

The Fuel Local Deposit (FLOYD) Fund receives highway use taxes and fees and distributes the money to local political subdivisions monthly.

**INTERNATIONAL FUEL TAX AGREEMENT FUND**

The Missouri Department of Transportation uses the International Fuel Tax Agreement Fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo. The Missouri Department of Revenue exercises administrative control over the fund.

**INTERNATIONAL FUEL TAX AGREEMENT BOND FUND**

The Missouri Department of Transportation (MoDOT) uses the International Fuel Tax Agreement Bond Fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond. The Missouri Department of Revenue exercises administrative control over the fund.

**INTERNATIONAL REGISTRATION PLAN FUND**

As authorized by Section 301.277, RSMo, the Missouri Department of Transportation (MoDOT) collects license plate fees due to other jurisdictions. MoDOT collects these fees and remits them to and disburses them from the International Registration Plan Fund. The Missouri Department of Revenue exercises administrative control over the fund.

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### **LOCAL OPTION USE TAX FUND**

The Local Option Use Tax Fund, as authorized by Section 144.757, RSMo, receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is imposed on all transactions, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Missouri Department of Revenue distributes this money to the taxing jurisdictions.

### **LOCAL SALES TAX FUND**

The Local Sales Tax Fund receives various types of local political subdivision sales tax collections and subsequently, distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.

### **LOCAL USE TAX FUND**

The Local Use Tax Fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The Missouri Department of Revenue (department) distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and, therefore, the department ceased collecting the tax. The department began issuing refunds in Fiscal Year 1998.

### **MISSOURI COTTON GROWERS ORGANIZATION FUND**

The Missouri Cotton Growers Organization Fund, as authorized by Section 263.527, RSMo, receives assessments levied by the Missouri Department of Agriculture on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Missouri Department of Agriculture. The Missouri Department of Revenue exercises administrative control over the fund.

### **MOTOR FUEL BOND FUND**

The Motor Fuel Bond Fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. The Missouri Department of Revenue refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

### **MOTOR FUEL POOL BOND FUND**

The Motor Fuel Pool Bond Fund, as authorized by Section 142.896, RSMo, receives payments from fuel distributors that have three years of satisfactory tax compliance, and therefore, may participate in a pool bond. The Missouri Department of Revenue uses the pool bond to cover motor fuel tax delinquencies.



### **MOTOR VEHICLE PROTEST FUND**

The Motor Vehicle Protest Fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The Missouri Department of Revenue (department) transmits the general revenue portion of the taxes paid under protest to the General Fund and deposits the remainder into this fund. The department either returns the protested taxes to the taxpayer or remits the taxes to the state and appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

### **PROTESTED SALES AND USE TAX FUND**

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The Missouri Department of Revenue (department) transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

### **RIVERBOAT GAMING FUND**

The Riverboat Gaming Fund is a combination of the following collections.

- **Riverboat Gaming Admission Fees**

As authorized by Section 313.820 and 313.835, RSMo, the Missouri Department of Revenue collects a \$2 admission fee from gaming boats for each person embarking on a boat. The department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.

- **Riverboat Gaming Gross Receipts Tax**

As authorized by Section 313.822, RSMo, the Missouri Department of Revenue (department) collects gaming gross receipts tax from boats conducting gaming activities. The department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

### **SAFETY RESPONSIBILITY CUSTODY FUND**

The Safety Responsibility Custody Fund, as authorized by Section 303.030, RSMo, receives deposits from uninsured motorists involved in motor vehicle accidents. The Missouri Department of Revenue makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

### **SECRETARY OF STATE UCC COLLECTION FUND**

The Secretary of State UCC Collection Fund, as authorized by Section 400.9-525, RSMo, receives \$7 of a fee that the Secretary of State's Office assesses for filing and indexing a record. The Secretary of State's Office distributes the money to the County Employees'

Retirement Fund pursuant to Section 50.1010, RSMo, or to those counties whose employees are not members of the County Employees' Retirement Fund. The Missouri Department of Revenue exercises administrative control over the fund.

#### **ST. LOUIS 3/8% HOLDING FUND**

The St. Louis 3/8% Holding Fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Missouri Department of Revenue (department) has distributed most of the tax to St. Louis City. The department will transfer the balance of the fund to the General Fund and/or distribute it to St. Louis City.

#### **STATUTORY COUNTY RECORDER'S FUND**

The Statutory County Recorder's Fund, as authorized by Section 59.800, RSMo, receives \$2 of a \$5 fee collected by county recorder of deeds for each instrument recorded. Annually, the Missouri Department of Revenue distributes the amount collected, less \$55,000, to qualified counties. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder. Also, the office of the recorder of deeds has to collect less than \$55,000 from the \$3 of the \$5 fee.

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)				
	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
<b>BASE STATE REGISTRATION FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 159	5,744	(5,780)	123
Interest Receivable	0	3	(3)	0
Investments, at Fair Value	0	37	(20)	17
<b>Total Assets</b>	<u>\$ 159</u>	<u>5,784</u>	<u>(5,803)</u>	<u>140</u>
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
<b>Total Liabilities</b>	<u>0</u>	<u>1</u>	<u>(1)</u>	<u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 159</u>	<u>5,783</u>	<u>(5,802)</u>	<u>140</u>
<b>CABARET SALES TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 4	46	(46)	4
<b>Total Assets</b>	<u>\$ 4</u>	<u>46</u>	<u>(46)</u>	<u>4</u>
<b>Total Liabilities</b>	<u>\$ 0</u>	<u></u>	<u></u>	<u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 4</u>	<u>46</u>	<u>(46)</u>	<u>4</u>
<b>CIGARETTE TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 20	6,254	(6,200)	74
Interest Receivable	1	5	(5)	1
Investments, at Fair Value	570	857	(835)	592
<b>Total Assets</b>	<u>\$ 591</u>	<u>7,116</u>	<u>(7,040)</u>	<u>667</u>
Liabilities				
Bank Service Charges Payable	\$ 0	2	(2)	0
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>2</u>	<u>(2)</u>	<u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 591</u>	<u>7,114</u>	<u>(7,038)</u>	<u>667</u>

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 109	22	(17)	114
<b>Total Assets</b>	<u>\$ 109</u>	<u>22</u>	<u>(17)</u>	<u>114</u>
<b>Total Liabilities</b>	<u>\$ 0</u>	<u></u>	<u></u>	<u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 109</u>	<u>22</u>	<u>(17)</u>	<u>114</u>
<b>COUNTY PRIVATE CAR TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 17	2,513	(2,528)	2
Interest Receivable	0	1	(1)	0
<b>Total Assets</b>	<u>\$ 17</u>	<u>2,514</u>	<u>(2,529)</u>	<u>2</u>
<b>Total Liabilities</b>	<u>\$ 0</u>	<u></u>	<u></u>	<u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 17</u>	<u>2,514</u>	<u>(2,529)</u>	<u>2</u>
<b>COUNTY STOCK INSURANCE FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 26	508	(513)	21
Accounts Receivable	2,437		(230)	2,207
Interest Receivable	5	30	(30)	5
Investments, at Fair Value	7,048	6,239	(6,590)	6,697
<b>Total Assets</b>	<u>\$ 9,516</u>	<u>6,777</u>	<u>(7,363)</u>	<u>8,930</u>
Liabilities				
Bank Service Charges Payable	\$ 1	7	(7)	1
<b>Total Liabilities</b>	<u>\$ 1</u>	<u>7</u>	<u>(7)</u>	<u>1</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 9,515</u>	<u>6,770</u>	<u>(7,356)</u>	<u>8,929</u>

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>DEPT OF AGRICULTURE CHECK-OFF FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 34	9,605	(9,582)	57
Interest Receivable	0	5	(5)	0
Investments, at Fair Value	470	1,731	(1,745)	456
<b>Total Assets</b>	<b>\$ 504</b>	<b>11,341</b>	<b>(11,332)</b>	<b>513</b>
Liabilities				
Bank Service Charges Payable	\$ 0	2	(2)	0
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>2</b>	<b>(2)</b>	<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 504	11,339	(11,330)	513
<b>FINANCIAL INSTITUTIONS TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 93	2,735	(2,774)	54
Accounts Receivable	3,806		(2,354)	1,452
Interest Receivable	9	93	(92)	10
Investments, at Fair Value	12,855	14,455	(13,658)	13,652
<b>Total Assets</b>	<b>\$ 16,763</b>	<b>17,283</b>	<b>(18,878)</b>	<b>15,168</b>
Liabilities				
Bank Service Charges Payable	\$ 2	21	(21)	2
<b>Total Liabilities</b>	<b>\$ 2</b>	<b>21</b>	<b>(21)</b>	<b>2</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 16,761	17,262	(18,857)	15,166
<b>FUEL LOCAL DEPOSIT (FLOYD) FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 2,745	319,612	(319,442)	2,915
Accounts Receivable	13,897	6,002		19,899
Allowance for Doubtful Accounts	0	(4,543)		(4,543)
Interest Receivable	5	67	(67)	5
Investments, at Fair Value	6,516	13,681	(13,555)	6,642
<b>Total Assets</b>	<b>\$ 23,163</b>	<b>334,819</b>	<b>(333,064)</b>	<b>24,918</b>
Liabilities				
Bank Service Charges Payable	\$ 2	28	(28)	2
<b>Total Liabilities</b>	<b>\$ 2</b>	<b>28</b>	<b>(28)</b>	<b>2</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 23,161	334,791	(333,036)	24,916

Unaudited

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)			
Balance			Balance
<u>June 30, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2004</u>

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>INTERNATIONAL FUEL TAX AGREEMENT FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 1,189	79,508	(78,784)	1,913
Accounts Receivable	87	84		171
Interest Receivable	5	41	(41)	5
Investments, at Fair Value	598	12,127	(11,836)	889
<b>Total Assets</b>	<b>\$ 1,879</b>	<b>91,760</b>	<b>(90,661)</b>	<b>2,978</b>
Liabilities				
Bank Service Charges Payable	\$ 1	10	(10)	1
<b>Total Liabilities</b>	<b>\$ 1</b>	<b>10</b>	<b>(10)</b>	<b>1</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 1,878	91,750	(90,651)	2,977
<b>INTERNATIONAL FUEL TAX AGREEMENT BOND FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 29	10	(12)	27
Interest Receivable	0	2	(2)	0
Investments, at Fair Value	175	87	(70)	192
<b>Total Assets</b>	<b>\$ 204</b>	<b>99</b>	<b>(84)</b>	<b>219</b>
<b>Total Liabilities</b>	<b>\$ 0</b>			<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 204	99	(84)	219
<b>INTERNATIONAL REGISTRATION PLAN FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 1,841	28,708	(30,660)	(111)
Accounts Receivable	50			50
Interest Receivable	2	76	(76)	2
Investments, at Fair Value	17	26,966	(24,431)	2,552
<b>Total Assets</b>	<b>\$ 1,910</b>	<b>55,750</b>	<b>(55,167)</b>	<b>2,493</b>
Liabilities				
Bank Service Charges Payable	\$ 0	16	(15)	1
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>16</b>	<b>(15)</b>	<b>1</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 1,910	55,734	(55,152)	2,492

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>LOCAL OPTION USE TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 109	82,921	(82,997)	33
Accounts Receivable	8,432	1,149		9,581
Allowance for Doubtful Accounts	(12)	(10)		(22)
Interest Receivable	3	29	(29)	3
Investments, at Fair Value	4,087	10,864	(10,249)	4,702
<b>Total Assets</b>	<b>\$ 12,619</b>	<b>94,953</b>	<b>93,275</b>	<b>14,297</b>
Liabilities				
Bank Service Charges Payable	\$ 0	9	(8)	1
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>9</b>	<b>(8)</b>	<b>1</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 12,619	94,944	(93,267)	14,296
<b>LOCAL SALES TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 10,758	1,962,150	(1,963,706)	9,202
Accounts Receivable	175,714	17,912		193,626
Allowance for Doubtful Accounts	(27,288)	(2,322)		(29,610)
Interest Receivable	102	769	(763)	108
Investments, at Fair Value	144,152	426,564	(415,689)	155,027
<b>Total Assets</b>	<b>\$ 303,438</b>	<b>2,405,073</b>	<b>2,380,158</b>	<b>328,353</b>
Liabilities				
Bank Service Charges Payable	\$ 14	198	(196)	16
<b>Total Liabilities</b>	<b>\$ 14</b>	<b>198</b>	<b>(196)</b>	<b>16</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 303,424	2,404,875	(2,379,962)	328,337
<b>LOCAL USE TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 25	20	(4)	41
Interest Receivable	0	1	(1)	0
Investments, at Fair Value	130	1	(20)	111
<b>Total Assets</b>	<b>\$ 155</b>	<b>22</b>	<b>(25)</b>	<b>152</b>
Liabilities				
<b>Total Liabilities</b>	<b>\$ 0</b>			<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 155	22	(25)	152

(continued on next page)



**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>MISSOURI COTTON GROWERS FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 35	3,177	(3,210)	2
Interest Receivable	0	3	(3)	0
Investments, at Fair Value	30	1,695	(1,725)	0
<b>Total Assets</b>	<b>\$ 65</b>	<b>4,875</b>	<b>(4,938)</b>	<b>2</b>
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>1</b>	<b>(1)</b>	<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 65	4,874	(4,937)	2
<b>MOTOR FUEL BOND FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 30	9	(11)	28
Interest Receivable	0	4	(4)	0
Investments, at Fair Value	430	3	(150)	283
<b>Total Assets</b>	<b>\$ 460</b>	<b>16</b>	<b>(165)</b>	<b>311</b>
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>1</b>	<b>(1)</b>	<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 460	15	(164)	311
<b>MOTOR FUEL POOL BOND FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 37	10	(11)	36
Interest Receivable	0	1	(1)	0
Investments, at Fair Value	80	40	(80)	40
<b>Total Assets</b>	<b>\$ 117</b>	<b>51</b>	<b>(92)</b>	<b>76</b>
<b>Total Liabilities</b>	<b>\$ 0</b>			<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 117	51	(92)	76

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>MOTOR VEHICLE PROTEST FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 7	5	(2)	10
<b>Total Assets</b>	<u>\$ 7</u>	<u>5</u>	<u>(2)</u>	<u>10</u>
<b>Total Liabilities</b>	<u>\$ 0</u>	<u></u>	<u></u>	<u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 7</u>	<u>5</u>	<u>(2)</u>	<u>10</u>
<b>PROTESTED SALES AND USE TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 69	68	(104)	33
Interest Receivable	3	42	(41)	4
Investments, at Fair Value	<u>4,392</u>	<u>3,254</u>	<u>(2,260)</u>	<u>5,386</u>
<b>Total Assets</b>	<u>\$ 4,464</u>	<u>3,364</u>	<u>(2,405)</u>	<u>5,423</u>
Liabilities				
Bank Service Charges Payable	\$ 1	9	(9)	1
<b>Total Liabilities</b>	<u>\$ 1</u>	<u>9</u>	<u>(9)</u>	<u>1</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 4,463</u>	<u>3,355</u>	<u>(2,396)</u>	<u>5,422</u>
<b>RIVERBOAT GAMING FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 28	376,528	(376,525)	31
Interest Receivable	4	50	(49)	5
Investments, at Fair Value	<u>5,687</u>	<u>8,252</u>	<u>(7,485)</u>	<u>6,454</u>
<b>Total Assets</b>	<u>\$ 5,719</u>	<u>384,830</u>	<u>(384,059)</u>	<u>6,490</u>
Liabilities				
Bank Service Charges Payable	\$ 1	13	(13)	1
<b>Total Liabilities</b>	<u>\$ 1</u>	<u>13</u>	<u>(13)</u>	<u>1</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 5,718</u>	<u>384,817</u>	<u>(384,046)</u>	<u>6,489</u>

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>SAFETY RESPONSIBILITY CUSTODY FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 28	204	(209)	23
Interest Receivable	0	1	(1)	0
Investments, at Fair Value	<u>2,749</u>	<u>840</u>	<u>(593)</u>	<u>2,996</u>
<b>Total Assets</b>	<u>\$ 2,777</u>	<u>1,045</u>	<u>(803)</u>	<u>3,019</u>
 <b>Total Liabilities</b>	 <u>\$ 0</u>	 <u></u>	 <u></u>	 <u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 2,777</u>	<u>1,045</u>	<u>(803)</u>	<u>3,019</u>
 <b>SECRETARY OF STATE UCC COLLECTION FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 68	2,310	(2,378)	0
Interest Receivable	0	2	(2)	0
Investments, at Fair Value	<u>410</u>	<u>210</u>	<u>(620)</u>	<u>0</u>
<b>Total Assets</b>	<u>\$ 478</u>	<u>2,522</u>	<u>(3,000)</u>	<u>0</u>
Liabilities				
Bank Service Charges Payable	\$ <u>1</u>	<u>2</u>	<u>(3)</u>	<u>0</u>
<b>Total Liabilities</b>	<u>\$ 1</u>	<u>2</u>	<u>(3)</u>	<u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 477</u>	<u>2,520</u>	<u>(2,997)</u>	<u>0</u>
 <b>ST. LOUIS CITY 3/8% HOLDING FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 29	1		30
Interest Receivable	0	1	(1)	0
Investments, at Fair Value	<u>70</u>	<u>1</u>	<u></u>	<u>71</u>
<b>Total Assets</b>	<u>\$ 99</u>	<u>3</u>	<u>(1)</u>	<u>101</u>
 <b>Total Liabilities</b>	 <u>\$ 0</u>	 <u></u>	 <u></u>	 <u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 99</u>	<u>3</u>	<u>(1)</u>	<u>101</u>

(continued on next page)

**DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>STATUTORY COUNTY RECORDERS FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 27	352	(350)	29
Accounts Receivable	363		(55)	308
Interest Receivable	4	63	(61)	6
Investments, at Fair Value	6,147	3,632	(1,275)	8,504
<b>Total Assets</b>	<b>\$ 6,541</b>	<b>4,047</b>	<b>(1,741)</b>	<b>8,847</b>
Liabilities				
Bank Service Charges Payable	\$ 1	15	(15)	1
<b>Total Liabilities</b>	<b>\$ 1</b>	<b>15</b>	<b>(15)</b>	<b>1</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 6,540	4,032	(1,726)	8,846

**Totals - All Agency Funds (Memorandum Only)**

Assets				
Cash and Cash Equivalents	\$ 17,516	2,883,020	(2,885,845)	14,691
Accounts Receivable	204,786	25,147	(2,639)	227,294
Allowance for Doubtful Accounts	(27,300)	(6,875)		(34,175)
Interest Receivable	143	1,289	(1,278)	154
Investments, at Fair Value	196,613	531,536	(512,886)	215,263
<b>Total Assets</b>	<b>\$ 391,758</b>	<b>3,434,117</b>	<b>(3,402,648)</b>	<b>423,227</b>
Liabilities				
Bank Service Charges Payable	\$ 24	335	(332)	27
<b>Total Liabilities</b>	<b>\$ 24</b>	<b>335</b>	<b>(332)</b>	<b>27</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 391,734	3,433,782	(3,402,316)	423,200

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# Missouri Department of Revenue

## Capital Assets Used in the Operation of Governmental Funds



The Capital Asset Section provides information about the source, function, activity, and changes in the capital assets used in the Missouri Department of Revenue's governmental activities.

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Unaudited

**DEPARTMENT OF REVENUE  
CAPITAL ASSETS USED IN THE OPERATION  
OF GOVERNMENTAL FUNDS  
COMPARATIVE SCHEDULE BY SOURCE  
JUNE 30, 2004**

	(in thousands of dollars)	
	2004	2003
<b>Governmental Activities Capital Assets</b>		
Equipment and Purchased Software	\$ 21,126	22,796
EDP Software (developed in-house)	<u>64,120</u>	<u>62,150</u>
<b>Total Governmental Activities Capital Assets</b>	<b>\$ <u>85,246</u></b>	<b><u>84,946</u></b>
 <b>Investments in Governmental Funds Capital Assets by Source</b>		
General Fund	\$ 48,197	48,791
Special Revenue Funds:		
Conservation Commission	46	66
Department of Revenue Federal	622	523
Health Initiatives	12	12
Highway Revenue Generating	3	17
Motor Vehicle Commission	1,246	1,246
Petroleum Inspection	1	1
State Highways and Transportation		
Department	<u>35,119</u>	<u>34,290</u>
Special Revenue Funds Total	<u>37,049</u>	<u>36,155</u>
<b>Total Investment in Governmental Funds Capital Assets</b>	<b>\$ <u>85,246</u></b>	<b><u>84,946</u></b>

Unaudited

**DEPARTMENT OF REVENUE**  
**CAPITAL ASSETS USED IN THE OPERATION OF**  
**GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**JUNE 30, 2004**

	(in thousands of dollars)		
	Equipment and <u>Purchased Software</u>	EDP Software <u>(developed in-house)</u>	<u>TOTAL</u>
Division of Administration	\$ 6,319	2,357	8,676
Division of Motor Vehicle and Drivers Licensing	5,790	23,657	29,447
Branch Offices	1,146		1,146
Division of Taxation and Collection	<u>7,871</u>	<u>38,106</u>	<u>45,977</u>
<b>Total Governmental Funds Capital Assets</b>	<b>\$ <u>21,126</u></b>	<b><u>64,120</u></b>	<b><u>85,246</u></b>

Unaudited

**DEPARTMENT OF REVENUE**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**  
**FOR YEAR ENDED JUNE 30, 2004**

	(in thousands of dollars)				
	Governmental Activities Capital Assets June 30, 2003	Additions	Deletions	Adjustments	Governmental Activities Capital Assets June 30, 2004
Division of Administration	\$ 8,636	315	(671)	396	8,676
Division of Motor Vehicle and Drivers Licensing	28,340	2,403	(1,278)	(18)	29,447
Branch Offices	1,207	12	(102)	29	1,146
Division of Taxation and Collection	<u>46,763</u>	<u>280</u>	<u>(1,882)</u>	<u>816</u>	<u>45,977</u>
<b>Total Governmental Funds Capital Assets</b>	<b>\$ <u>84,946</u></b>	<b><u>3,010</u></b>	<b><u>(3,933)</u></b>	<b><u>1,223</u></b>	<b><u>85,246</u></b>



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# Missouri Department of Revenue

## Statistical



**The Statistical Section contains data relating to expenditures, tax and fee collections and distributions, state of Missouri General Fund receipts, and activities of the Office of the State Treasurer.**

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# Missouri Department of Revenue

## Expenditures



**The following schedules provide comparative data on Missouri Department of Revenue general government expenditures by fund, budget subclass, and division. Additional comparative data is provided on program specific distributions and collections to resource inputs.**

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**DEPARTMENT OF REVENUE**  
**EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS**  
**FOR THE LAST TEN FISCAL YEARS (1995 - 2004)**

(in thousands of dollars)										
	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Travel	\$ 640	603	700	888	1,067					
Fuel and Utilities	122	141	92	97	41					
Supplies	11,773	12,016	10,661	11,933	11,186					
Professional Development	364	330	453	676	659					
Communication Services and Supplies	1,584	1,708	1,858	2,210	2,329					
Professional Services	24,377	13,873	13,814	12,647	13,311					
Maintenance and Repair Services	2,118	1,890	1,910	1,406	1,529					
Janitorial Services	93	96	77	75	48					
Computer Equipment	999	650	987	3,198	2,135					
Office Equipment	259	94	86	323	523					
Other Equipment	221	59	120	503	668					
Property\Lease\Rental	459	631	622	737	567					
Other Expenses	80	64	80	101	170					
Travel and Vehicle Expense (a)	\$					1,170	1,200	1,333	1,185	1,169
Transportation Equipment Purchase						214	221	91	84	142
Office Expense						4,197	5,016	4,569	4,893	4,378
Communication Expense						8,216	8,344	6,928	6,029	6,337
Office and Communication Equipment Purchase						813	916	1,035	2,358	1,047
Institutional and Physical Plant Expense						273	223	220	191	166
Institutional and Physical Plant Equipment Purchase						13	17	3	32	11
Professional Services						2,632	2,024	2,117	1,835	1,804
Data Processing Expense and Equipment						11,123	10,964	14,115	8,324	7,858
Other Expense						3,592	7,415	8,981	3,464	3,237
<b>Total</b>	<b>\$ 43,089</b>	<b>32,155</b>	<b>31,460</b>	<b>34,794</b>	<b>34,233</b>	<b>32,243</b>	<b>36,340</b>	<b>39,392</b>	<b>28,395</b>	<b>26,149</b>

(a) The state of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information prior to Fiscal Year 2000 is unavailable.

**DEPARTMENT OF REVENUE**  
**GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION**  
**FOR THE LAST TEN FISCAL YEARS (1995 - 2004)**

	(in thousands of dollars)									
	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<b>Division of Administration</b>										
Personal Service	\$ 8,265	8,234	8,808	9,002	8,620	8,245	4,602	4,440	4,134	3,867
Expense and Equipment	7,381	8,783	7,770	9,477	10,604	11,527	9,480	7,951	7,550	7,263
<b>Total</b>	<b>\$ 15,646</b>	<b>17,017</b>	<b>16,578</b>	<b>18,479</b>	<b>19,224</b>	<b>19,772</b>	<b>14,082</b>	<b>12,391</b>	<b>11,684</b>	<b>11,130</b>
<b>Division of Information Systems (a)</b>										
Personal Service	\$						7,254	6,910	6,459	5,903
Expense and Equipment							6,390	6,484	6,009	5,813
<b>Total</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,644</b>	<b>13,394</b>	<b>12,468</b>	<b>11,716</b>
<b>Division of Motor Vehicle and Drivers Licensing Including Branch Offices</b>										
Personal Service	\$ 17,975	17,797	18,493	18,399	17,725	17,187	14,677	13,658	13,147	12,418
Expense and Equipment	15,984	14,909	13,818	15,379	12,094	11,065	13,629	18,537	7,913	7,296
Commercial Drivers License										
Information System Fees	267	253	275	264	267	225	229	214	243	131
Problem Driver Point System	58	86	59	84	137	142	107	107	106	562
<b>Total</b>	<b>\$ 34,284</b>	<b>33,045</b>	<b>32,645</b>	<b>34,126</b>	<b>30,223</b>	<b>28,619</b>	<b>28,642</b>	<b>32,516</b>	<b>21,409</b>	<b>20,407</b>
<b>Division of Taxation and Collection</b>										
Personal Service	\$ 24,909	24,436	25,399	26,242	25,535	24,366	12,203	11,346	10,443	9,487
Expense and Equipment	14,534	5,503	7,040	7,085	8,389	6,668	2,941	2,834	3,368	1,955
Fees to Counties & Collection Agency Fees	2,580	2,292	2,097	2,155	2,352	2,349	1,709	1,796	1,545	1,565
Payment of Fees to Counties for Liens	173	172	169	142	196	73	103	104	112	80
Contingency Payments	1,950									
Payment of Dues to the Multistate Tax Commission	162	157	232	208	194	194	179	113	59	61
<b>Total</b>	<b>\$ 44,308</b>	<b>32,560</b>	<b>34,937</b>	<b>35,832</b>	<b>36,666</b>	<b>33,650</b>	<b>17,135</b>	<b>16,193</b>	<b>15,527</b>	<b>13,148</b>
<b>Division of Compliance (a)</b>										
Personal Service	\$						9,463	9,273	8,698	8,261
Expense and Equipment							1,573	1,252	1,490	1,423
<b>Total</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,036</b>	<b>10,525</b>	<b>10,188</b>	<b>9,684</b>
<b>Total Personal Service</b>	<b>\$ 51,149</b>	<b>50,467</b>	<b>52,700</b>	<b>53,643</b>	<b>51,880</b>	<b>49,798</b>	<b>48,199</b>	<b>45,627</b>	<b>42,881</b>	<b>39,936</b>
<b>Total Expense and Equipment</b>	<b>43,089</b>	<b>32,155</b>	<b>31,460</b>	<b>34,794</b>	<b>34,233</b>	<b>32,243</b>	<b>36,340</b>	<b>39,392</b>	<b>28,395</b>	<b>26,149</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 94,238</b>	<b>82,622</b>	<b>84,160</b>	<b>88,437</b>	<b>86,113</b>	<b>82,041</b>	<b>84,539</b>	<b>85,019</b>	<b>71,276</b>	<b>66,085</b>

(a) Due to reorganization, these are no longer separate divisions, but are shown for prior year comparative information.

**DEPARTMENT OF REVENUE  
GENERAL GOVERNMENTAL EXPENDITURES BY FUND  
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)  
FOR THE LAST TEN FISCAL YEARS (1995 - 2004)**

	(in thousands of dollars)									
	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
General Fund	\$ 40,595	36,106	36,280	40,003	42,579	40,699	38,582	35,402	31,071	28,695
Child Support Enforcement Collections Fund	2,398									
Conservation Commission Fund	546	505	505	493	474	340	440	424	406	378
Department of Revenue Federal Fund	5,771	836	495	173	37	42	213	241	256	413
Department of Revenue Information Fund	957	849	892	920	905	836	859	1,265	2,077	711
Division of Aging-Elderly Home Delivered Meals Trust Fund	14		11	21	21	21	20	20	19	18
Health Initiatives Fund	49	48	48	46	47	45	43	42	41	36
Highway Revenue Generating Fund									1,425	1,345
Motor Vehicle Commission Fund	730	636	665	653	648	570	399	12	13	12
Petroleum Inspection Fund	31	31	30	31	29	26	27	26	23	22
State Highways and Transportation Department Fund	43,124	43,588	45,211	46,074	41,351	39,441	43,935	47,567	35,927	34,437
Underground Storage Tank Insurance Fund	23	23	23	23	22	21	21	20	18	18
<b>Total</b>	<b>\$ 94,238</b>	<b>82,622</b>	<b>84,160</b>	<b>88,437</b>	<b>86,113</b>	<b>82,041</b>	<b>84,539</b>	<b>85,019</b>	<b>71,276</b>	<b>66,085</b>

**DEPARTMENT OF REVENUE  
PROGRAM SPECIFIC DISTRIBUTIONS  
FOR THE LAST TEN FISCAL YEARS (1995 - 2004)**

	(in thousands of dollars)									
	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Refunds for Overpayment of Tax	\$ 1,075,035	1,160,194	1,116,641	1,001,178	999,421	784,049	601,806	496,899	477,121	436,715
Refunds Required by Article X		5,950		98,856	178,843	318,792	376,281			
County Stock Insurance Tax		150	150	150	5,226	5,316	5,030	4,120		
Refunds for Aviation Trust Fund	53	58	158	15	12	14	13	17	15	12
Distribution of Funds Accruing to the Motor Fuel Tax Fund	188,472	181,562	175,915	175,550	158,125	136,362	134,164	129,776	117,826	112,447
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	1,493	1,264	2,256	2,148	2,011	1,613	1,900	1,359	1,522	1,490
Refunds of Tobacco and Cigarette Tax	150	40	363	40	66	81	4	225	276	5
Refunds of Motor Fuel Tax	9,612	9,622	33,510	44,219	42,063	42,069	45,990	38,541	37,371	37,070
Refunds of Fees Credited to Motor Vehicle Commission Fund	1	6	7	8	5	8				
Refunds-Overpayment and Errors of the Workers' Compensation Fund	668	340	526	1,670	1,171	283	124	348	1,397	1,824
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	10	505	701	149	499	134	49	286	376	820
Receipts from Gasoline Taxes for Distribution to Counties					28,895	102,097	100,918	97,026	86,465	82,367
Refunds-Federal and Other Funds	6	232	405	22	175					
Refunds-Debt Offset	288	277	313	163	123	94	164			
<b>Total Program Specific Distributions</b>	<b>\$ 1,275,788</b>	<b>1,360,200</b>	<b>1,330,945</b>	<b>1,324,168</b>	<b>1,416,635</b>	<b>1,390,912</b>	<b>1,266,443</b>	<b>768,597</b>	<b>722,369</b>	<b>672,750</b>

Unaudited

**DEPARTMENT OF REVENUE  
TAX AND FEE COLLECTIONS TO RESOURCE INPUTS  
FOR THE LAST FIVE FISCAL YEARS (2000 - 2004)**

(in thousands of dollars)

		2004	Percent Increase/ Decrease	2003	Percent Increase/ Decrease	2002	Percent Increase/ Decrease	2001	Percent Increase/ Decrease	2000	Percent Increase/ Decrease
Collections (a, b)	\$	11,722,563	4.1%	11,258,697	-0.7%	11,340,005	0.8%	11,246,352	3.1%	10,910,607	6.6%
Personal Services	\$	51,149	1.4%	50,467	-4.2%	52,700	-1.8%	53,643	3.4%	51,880	4.2%
Expense and Equipment (c, d)	\$	43,089	34.0%	32,155	2.2%	31,460	-9.6%	34,794	1.6%	34,233	6.2%
Equipment Purchases	\$	3,010	19.3%	2,524	-63.3%	6,878	-5.2%	7,258	-40.1%	12,118	7.3%
Budgeted Employees		1,913.95	-0.3%	1,919.52	-3.2%	1,983.63	-0.5%	1,993.63	0.6%	1,981.13	-1.9%
Collections Per Employee	\$	6,125	4.4%	5,865	2.6%	5,717	1.3%	5,641	2.4%	5,507	8.7%

**PERCENT OF  
COLLECTIONS**

Personal Services to Collections	0.44%	0.45%	0.46%	0.48%	0.48%
Expense and Equipment to Collections	0.37%	0.29%	0.28%	0.31%	0.31%
Equipment Purchases to Collections	0.03%	0.02%	0.06%	0.06%	0.11%

(a) Collections include all state and nonstate taxes and fees and other miscellaneous collections.

(b) Collection amounts were restated to include miscellaneous receipts.

(c) Fiscal Year 2001 expense and equipment amount includes \$1.8 million for TRIPS (FASTR) implementation.

(d) Fiscal Year 2004 expense and equipment amount includes \$8 million for child support enforcement transferred from the Missouri Department of Social Services.